

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

SCOTT B. FRENKEL,

Respondent.

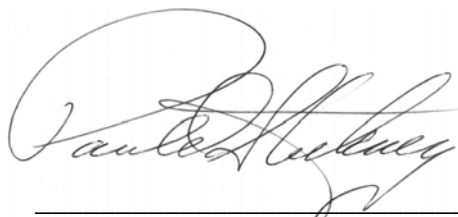
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Civil Action No. 3:05-CV-1929-N

ORDER

Pursuant to the District Court's Order of Reference, entered October 14, 2005, this case has been referred to the United States Magistrate Judge for report and recommendation. The Court held a show cause hearing on Tuesday, December 13, 2005, to determine whether an IRS summons directing Respondent Scott B. Frenkel to produce an opinion letter from his attorney should be enforced. Respondent Scott B. Frenkel produced the opinion letter at issue to the Court for *in camera* review, and the Court finds that the letter is privileged because it is an attorney-client communication. The Court, therefore, recommends that the petition to enforce the IRS summons be denied.

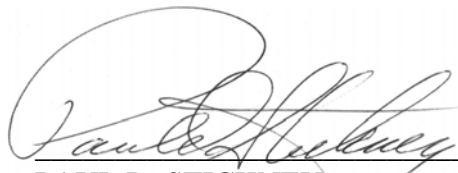
December 14, 2005.



PAUL D. STICKNEY
UNITED STATES MAGISTRATE JUDGE

NOTICE OF RIGHT TO APPEAL/OBJECT

The United States District Clerk shall serve a true copy of these conclusions and recommendation on the parties. Pursuant to Title 28, United States Code, Section 636(b)(1), any party who desires to object to these conclusions and recommendation must serve and file written objections within ten days after being served with a copy. A party filing objections must specifically identify those conclusions or recommendation to which objections are being made. The District Court need not consider frivolous, conclusory or general objections. A party's failure to file such written objections to these proposed conclusions and recommendation shall bar that party from a *de novo* determination by the District Court. *See Thomas v. Arn*, 474 U.S. 140, 150 (1985). Additionally, any failure to file written objections to the proposed conclusions and recommendation within ten days after being served with a copy shall bar the aggrieved party from appealing the legal conclusions of the Magistrate Judge that are accepted by the District Court, except upon grounds of plain error. *See Douglass v. United Services Auto. Ass'n*, 79 F.3d 1415, 1417 (5th Cir. 1996) (en banc).



PAUL D. STICKNEY
UNITED STATES MAGISTRATE JUDGE